

# ***Exhibit 3***

**Exhibit 3 - Summary of Chiropractic and Physical Therapy Treatments**

						Chiropractic Treatments							Physical Therapy Treatments							
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(b)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(b)</sup>	Total Billed <sup>(c)</sup>	
Chiropractic and Physical Therapy Treatment by Universal																				
NA	7/22/2005	8/7/2007	3/31/2009	602	83				54	51	4	50	7	3	4	1	65	X	\$18,403.00	
CS	7/25/2007	8/22/2007	3/24/2009	580	144	X	X	X	118	102	71		7	7			8	X	\$16,120.00	
CF	5/2/2007	8/29/2007	6/4/2008	280	71	X	X	X	69	66	66	39	12	12	11		17	X	\$15,412.00	
VK	8/18/2007	8/29/2007	8/24/2010	1091	213	X	X	X	174	181	126	56	55	46	11	5	56	X	\$42,927.00	
AK	6/16/2007	9/19/2007	6/20/2008	275	61				49	49	41	47	37	35	36	3	33	X	\$18,512.00	
MW	9/18/2007	9/20/2007	9/11/2009	722	149	X	X	X	112	110	77	38	40	38	2	2	40	X	\$29,324.00	
SA	10/7/2007	10/30/2007	4/22/2009	540	107	X	X	X	89	57	73		eval only					X	\$11,415.00	
HK	11/21/2007	11/28/2007	8/26/2008	272	71		X	X	64	47	59	2	55	55	21		49	X	\$20,219.00	
SK	11/21/2007	11/28/2007	8/26/2008	272	56		X	X	50	33	45	2	42	42	39		39	X	\$15,973.00	
LP	12/30/2007	1/9/2008	3/5/2009	421	83				57	26	17	8	44	43	21	3	33	X	\$15,087.00	
DP	12/22/2007	1/31/2008	10/16/2008	259	68	X	X	X	39	27	24		34	34	20		30	X	\$13,252.84	
SB	3/19/2008	3/24/2008	1/14/2009	296	96				69	57	33	1	18	18	16		17	X	\$12,168.25	
TM	3/19/2008	3/25/2008	6/10/2009	442	139				106	104	33	45	80	85	23	2	56	X	\$34,261.00	
CC	2/28/2008	4/2/2008	2/8/2010	677	135	X	X	X	84	74	73		23	24	10	8	26	X	\$18,731.00	
CJ	3/4/2008	4/7/2008	6/17/2009	436	63	X	X		40	35	25		10	10	4		8	Y	\$6,853.00	
JJ	3/4/2008	4/7/2008	6/15/2009	434	88	X	X	X	55	50	46		17	14	3		22	Y	\$12,031.00	
JK	3/7/2008	4/9/2008	8/24/2009	502	46	X	X	X	41	41	41		39	39	23	2	4	X	\$15,966.00	
RT	10/21/2007	5/1/2008	6/22/2009	417	132	X	X	X	94	92	52	3	53	53		4	56	X	\$26,605.00	
KH	3/1/2008	5/15/2008	6/9/2010	755	82	X	X	X	61	63	37	24	15	17			18	X	\$14,875.00	
SM	6/12/2008	6/20/2008	2/1/2010	591	197		X	X	155	150	144	59	33	5	7	4	78	X	\$38,799.00	
PD	6/30/2008	7/3/2008	8/31/2009	424	81	X	X		62	62	61		28	28		3	24	X	\$16,165.00	
WD	7/8/2009	7/21/2009	8/20/2010	395	89	X	X	X	73	73	73						6	X	\$13,285.00	
SM	6/20/2008	8/1/2008	6/30/2011	1063	127				82	99	34	79			1	3	21	X	\$28,240.00	
MM	8/27/2008	9/4/2008	8/28/2009	358	72			X	58	57	49	30	6	6			5	X	\$12,600.00	
BM	9/28/2008	10/2/2008	11/29/2010	788	131				90	85	83		27	28			22	X	\$19,480.00	
KJ	11/1/2008	11/13/2008	4/12/2011	880	96	X	X		50	50	39		18	9	9	5	27	Y	\$12,841.00	
GB	12/3/2008	12/30/2008	9/30/2011	1004	121	X	X	X	57	79	52	74	7	6		10	16	X	\$25,235.00	
MS	10/2/2008	1/9/2009	4/5/2010	451	80				42	29			26	26			23	Y	\$9,835.00	
AC	1/15/2009	1/27/2009	7/29/2009	183	45	X		X	40	39	37	9	25	27	5	9	27	X	\$14,575.00	
SB	11/7/2008	2/19/2009	3/30/2010	404	87	X	X	X	68	66	65	67	44	41		5	41	X	\$36,480.00	
CM	2/2/2009	4/7/2009	12/2/2010	604	97	X	X	X	30	30	30	3	47	26	12	13	50	Y	\$17,182.00	
FA	10/27/2008	4/22/2009	12/15/2010	602	124	X	X		89	82	86		3	4		3	3	X	\$15,660.00	
TP	7/15/2009	4/24/2009	4/7/2010	348	92	X	X	X	68	67	55		5	3		1	5	Y	\$11,950.00	
RW	5/11/2009	5/15/2009	3/5/2010	294	83	X	X	X	73	73	64	42	3	8			7	X	\$20,115.00	
JZ	5/14/2009	6/1/2009	11/15/2010	532	83	X			66	61	44	4	1		1	1	2	X	\$10,595.00	
KD	5/11/2009	6/10/2009	6/8/2011	728	134	X	X		97	61	54	41	46	65		8	65	X	\$38,080.00	
JM	6/15/2009	6/26/2009	9/12/2011	808	154	X	X	X	125	110	100	9	16	29		10	30	X	\$29,695.00	

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						Chiropractic Treatments							Physical Therapy Treatments							
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(b)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(b)</sup>	Total Billed <sup>(c)</sup>	
Chiropractic and Physical Therapy Treatment by Universal																				
AD	7/2/2009	7/14/2009	4/14/2010	274	73	X	X	X	62	61	58	27		23	34	3	9	32	X	\$22,735.00
CM	7/15/2009	7/20/2009	3/9/2010	232	77	X			65	64	52				1		1	1	Y	\$10,085.00
OF	7/8/2009	7/21/2009	8/20/2010	395	90	X	X	X	74	74	74						6	X	\$13,285.00	
LE	5/12/2009	7/23/2009	9/26/2012	1161	66	X	X	X	30	28	28	1		9	6	5	13	31	Y	\$13,543.50
CV	6/19/2009	7/27/2009	11/30/2011	856	80			X	47	43	28			11	12		8	16	Y	\$11,365.00
SL	7/22/2009	7/27/2009	3/8/2010	224	49	X	X	X	41	51	28			20	22			22	X	\$12,031.00
BD	10/27/2008	8/3/2009	12/2/2010	486	89	X	X	X	20	8	9			62	64	5		68	X	\$20,755.00
RD	7/9/2009	8/10/2009	2/28/2012	932	202				141	139	99	19		36	36		30	40	X	\$39,235.00
AK	12/3/2008	8/12/2009	3/31/2011	596	98	X	X	X	91	89	74	86		7	18	3	1	20	X	\$33,564.00
DK	12/3/2008	8/12/2009	3/17/2011	582	75	X	X	X	69	65	43	64		1	9			13	X	\$23,360.00
KK	8/11/2009	8/19/2009	5/26/2010	280	120				103	100	60	49		10	20		13	19	X	\$29,775.00
ED	8/26/2009	9/21/2009	6/17/2010	269	94	X			72	67	44	2		22	4	9	8	26	X	\$17,421.00
TC	9/18/2009	9/22/2009	6/17/2010	268	80	X	X	X	70	66	63	34		12	36	10	1	41	X	\$26,860.00
MC	10/11/2009	10/20/2009	1/14/2011	451	115	X	X	X	93	90	63	21		4	11	1	5	9	X	\$19,625.00
KS	6/4/2008	10/23/2009	7/30/2010	280	95				80	79	65	12		10	13		3	14	X	\$18,385.00
MC	10/28/2009	11/16/2009	7/18/2011	609	155				124	102	116	7		24	25		3	55	X	\$22,790.00
WW	11/6/2009	11/24/2009	11/30/2011	736	163	X	X	X	137	119	133			25	16			59	X	\$33,995.00
CR	11/23/2009	11/30/2009	8/17/2011	625	95	X	X	X	70	66	65	3		7	7	3	7	9	X	\$15,295.00
KG	11/23/2009	12/1/2009	2/7/2012	798	81	X	X	X	56	40	44			3	4		13	36	X	\$14,580.00
JF	11/23/2009	12/3/2009	8/17/2011	622	85	X	X	X	65	63	60	3		4	4		3	4	X	\$2,495.00
RB	10/11/2009	12/8/2009	1/12/2010	35	7	X	X	X	4	4	4			1	1			1	X	\$1,425.00
SG	12/3/2009	12/10/2009	6/9/2010	181	44	X	X	X	27	20	25			14	19	6	2	18	X	\$9,490.00
BM	12/5/2009	12/14/2009	6/14/2012	913	126	X	X	X	96	83	67	56		17	19	5	9	21	X	\$31,015.00
AR	12/5/2009	12/15/2009	7/5/2010	202	65				46	45	16	1		1	1		1	2	Y	\$5,825.00
SF	9/26/2009	12/21/2009	11/1/2011	680	147			X	102	90	82	20		29	31		4	52	X	\$32,135.00
CP	12/18/2009	12/31/2009	5/23/2012	874	131	X	X	X	104	89	82	13		28	31		12	38	X	\$28,445.00
NL	11/21/2008	1/14/2010	3/17/2011	427	68				48	29	33			12	12		9	25	X	\$12,185.00
YE	8/24/2010	9/3/2010	9/13/2011	375	58	X	X	X	43	35	37	5		15	18		13	22	X	\$15,010.00
MH	12/25/2009	1/21/2010	10/12/2011	629	103	X	X	X	81	64	68	7		16	31		9	32	X	\$23,605.00
EW	7/29/2010	8/4/2010	5/22/2012	657	95	X	X	X	60	39	53	7		27	26		2	48	X	\$21,455.00
JB	8/21/2009	2/3/2010	6/29/2012	877	151	X	X	X	125	109	74	44		26	53		5	66	X	\$43,495.00
ND	1/11/2010	2/3/2010	3/19/2010	44	6	X	X	X	2	2	2				2			1	Y	\$1,005.00
ND	1/11/2010	2/3/2010	3/31/2010	56	19	X	X	X	15	15	15			3	5			5	Y	\$4,135.00
SL	11/26/2008	2/8/2010	9/10/2010	214	37				9	7	9			26	33	1	14	25	X	\$10,280.00
GW	3/17/2009	2/10/2010	3/5/2012	754	62		X	X	38	38	23	16		5	5	5	6	9	X	\$12,430.00
KL	3/28/2009	3/8/2010	7/20/2011	499	89	X	X	X	56	54	41	14		13	14		3	28	X	\$17,275.00
BS	8/11/2009	3/12/2010	11/30/2011	628	140	X	X	X	113	106	107	82		11	12		4	68	X	\$47,615.00

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Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(b)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(b)</sup>	Total Billed <sup>(c)</sup>
Chiropractic and Physical Therapy Treatment by Universal																			
RB	3/23/2010	4/2/2010	5/4/2012	763	100	X	X	X	72	45	16	22	1			11	20	X	\$16,740.00
QW	4/7/2010	4/20/2010	9/2/2011	500	75				55	48	19	17				1	36	X	\$15,580.00
KK	4/19/2010	4/23/2010	7/25/2011	458	103	X	X	X	74	32	28	16	32	33		15	55	X	\$23,855.00
AL	5/1/2010	5/5/2010	2/9/2011	280	41	X	X	X	29	22	20	3	3			3	2	X	\$5,965.00
NM	5/1/2010	5/5/2010	7/15/2011	436	60	X	X	X	46	46	22	25	4			4	5	X	\$13,145.00
TT	5/1/2010	5/5/2010	1/10/2011	250	74	X	X	X	61	60	28	31	8	2		5	12	X	\$18,345.00
KK	5/1/2010	5/5/2010	7/23/2010	79	18	X	X	X	15	12	14	3	5	5			4	X	\$4,220.00
SN	5/1/2010	5/5/2010	8/4/2010	91	25	X	X	X	20	15	18	4	6	6			6	X	\$5,330.00
CM	3/1/2010	5/18/2010	11/10/2010	176	33	X	X	X	27	19	16	11		1		4	5	X	\$7,545.00
RM	3/1/2010	5/18/2010	11/10/2010	176	35	X	X	X	28	24	18	10	2	3		6	9	X	\$8,520.00
SF	4/21/2010	5/26/2010	7/30/2012	796	92	X	X	X	22	13	12	4	57	54	11	52	85	X	\$26,555.00
MM	5/15/2010	5/27/2010	5/15/2012	719	122	X	X	X	68	56	36	30	26	18		29	49	X	\$28,115.00
KA	6/8/2010	6/17/2010	12/9/2010	175	40	X	X	X	25	20	22	7	9	14		14	17	X	\$10,395.00
TD	6/4/2010	6/21/2010	3/31/2011	283	73	X	X	X	53	48	37	15	5	13		12	16	X	\$16,185.00
WL	6/8/2010	6/29/2010	4/15/2011	290	70				49	23	28	17	29	45		15	54	X	\$22,885.00
JS	6/5/2010	6/30/2010	9/14/2010	76	21	X	X	X	17	16	16		3				3	X	\$4,160.00
JC	6/20/2010	6/30/2010	1/26/2011	210	41		X	X	34	31	25	6	3			2	2	X	\$7,685.00
CR	6/22/2010	7/6/2010	12/21/2011	533	110	X	X	X	89	78	52	34	5	20	1	4	26	X	\$26,205.00
FW	6/29/2010	7/8/2010	1/25/2012	566	131	X	X	X	91	88	82	5	eval only				0	X	\$17,810.00
DJ	10/21/2009	7/13/2010	5/30/2012	687	132	X		X	90	72	71	18	16	25		7	31	X	\$26,820.00
KH	7/2/2010	7/13/2010	3/30/2011	260	60	X		X	57	49	39	11	2				4	X	\$11,525.00
AW	7/15/2010	7/23/2010	11/12/2012	843	162	X	X	X	114	95	3	4	28	27	9	8	24	X	\$24,160.00
TS	8/12/2010	8/19/2010	5/9/2011	263	68				56	32	36	1				2	24	X	\$11,855.00
RL	8/11/2010	8/26/2010	11/22/2011	453	100				78	63	64	11	10	4	15	18	32	X	\$22,620.00
RT	6/28/2010	8/30/2010	6/12/2012	652	146	X		X	88	61	71	16	78	92	16	24	126	X	\$50,775.00
KM	8/18/2010	9/2/2010	4/29/2011	239	53				42	42	34	8	4	7		6	8	X	\$11,460.00
YA	8/26/2010	9/7/2010	7/23/2012	685	121				87	87	2		7		6	7	7	X	\$13,940.00
SS	9/1/2010	9/7/2010	11/8/2012	793	101		X	X	58	45	54	3	10	10		5	18	X	\$14,925.00
SW	8/11/2010	9/8/2010	10/29/2012	782	126	X	X	X	100	82	97		8	10		3	41	X	\$23,970.00
KS	8/21/2010	9/9/2010	4/12/2012	581	104	X	X	X	76	53	68	23	32	36	3	20	38	X	\$30,470.00
TH	9/24/2010	9/28/2010	6/1/2012	612	149	X	X	X	103	81	76	25	48	62	7	61	86	X	\$46,500.00
DR	9/16/2010	9/30/2010	8/7/2012	677	119	X	X	X	84	72	69	12	18	20	2	12	29	X	\$24,565.00
PC	9/30/2010	10/6/2010	5/25/2012	597	129		X	X	82	71	45	34	19	23		10	32	X	\$27,105.00
BW	10/3/2010	10/6/2010	1/16/2012	467	67			X	38	33	37		7	7		2	9	X	\$9,315.00
WD	10/6/2010	10/13/2010	5/8/2012	573	98	X			78	75	65	12	1	2	1	1	2	X	\$16,395.00
FT	10/17/2010	10/25/2010	2/10/2012	473	107	X	X	X	80	77	75	37	29	54	13	25	61	X	\$40,585.00
MS	10/17/2010	10/27/2010	10/19/2011	357	45	X	X	X	38	36	35	14					1	Y	\$10,100.00

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Chiropractic and Physical Therapy Treatment by Universal																				
DB	10/21/2010	10/28/2010	11/16/2011	384	62	X		X	40	33	38		15	15		8	26	X	\$13,655.00	
PO	10/7/2010	11/2/2010	2/6/2012	461	48	X	X	X	35	31	27	17	3	6	2	5	12	X	\$12,235.00	
JB	12/10/2010	12/13/2010	4/30/2013 <sup>(A)</sup>	869	164	X	X		86	49	44	12	68	67		42	130	X	\$40,505.00	
KG	12/10/2010	12/15/2010	12/20/2011	370	59	X		X	45	38	35	9	16	18		9	30	X	\$16,765.00	
KH	12/13/2010	12/17/2010	3/22/2012	461	48	X	X	X	32	22	32	4	2	2	1	1	5	X	\$14,205.00	
RZ	12/13/2010	12/20/2010	3/15/2012	451	67		X	X	50	35	16	23	19	24	2	31	59	X	\$23,560.00	
LH	12/13/2010	12/21/2010	8/26/2011	248	57				45	43	42		4	3	1	3	6	X	\$10,065.00	
AI	10/25/2008	1/3/2011	7/19/2011	197	41				31	23	27		12	13		11	25	X	\$11,240.00	
DM	1/2/2011	1/5/2011	1/20/2012	380	125	X		X	92	74	74	37	47	50	12	25	57	X	\$41,495.00	
TJ	3/6/2000	8/16/2011	4/26/2012	254	80	X		X	51	41	40	11	31	31	5	24	35	X	\$24,120.00	
SC	8/11/2011	8/26/2011	12/7/2012	469	146	X	X	X	82	68	62	24	62	62	15	60	66	X	\$46,920.00	
JP	1/6/2011	1/14/2011	6/14/2011	151	59	X	X	X	46	33	28	11	18	20		3	31	X	\$16,065.00	
JT	1/21/2011	1/28/2011	11/16/2012	658	78			X	45	43	34	8	3	3		1	12	X	\$11,475.00	
BS	2/7/2010	1/31/2011	1/4/2012	338	53	X	X	X	42	31	38	2	13	14	4	9	20	X	\$13,700.00	
BT	1/26/2011	2/4/2011	1/11/2013	707	144	X	X	X	75	63	49	18	32	36	5	30	64	X	\$33,900.00	
TD	11/9/2010	2/8/2011	1/6/2012	332	107	X		X	52	36	42	8	51	59	2	54	78	X	\$36,585.00	
H	1/9/2010	2/16/2011	3/24/2011	36	8			X	1				2	3	5	5	6	Y	\$2,100.00	
RF	2/18/2011	2/22/2011	11/28/2012	645	135				59	36	49	23	63	51	26	36	84	X	\$36,380.00	
KB	2/20/2011	2/28/2011	12/21/2011	296	94	X	X	X	73	64	54	10	14	14	4	2	13	X	\$19,930.00	
RR	2/18/2011	3/1/2011	12/27/2012	667	98	X	X	X	67	56	40	27	22	35	3	22	52	X	\$30,085.00	
KJ	2/23/2011	3/1/2011	2/13/2012	349	73	X	X	X	48	45	42	17	23	23	2	21	22	X	\$20,830.00	
JM	2/23/2011	3/1/2011	12/27/2011	301	83	X	X	X	49	44	40	19	29	27	10	21	28	X	\$23,180.00	
CH	2/23/2011	3/2/2011	6/7/2013 <sup>(A)</sup>	828	68	X		X	47	41	24	22	19	33		19	40	X	\$24,320.00	
LD	1/28/2011	3/4/2011	2/23/2012	356	59	X	X	X	46	39	38	6	19	20		18	33	X	\$17,775.00	
PG	3/5/2011	3/9/2011	1/30/2013	693	162	X	X	X	98	76	2		34	20	34	18	36	X	\$24,320.00	
RD	2/7/2011	3/11/2011	1/12/2012	307	42				5	4	4	3	31	37	16	27	36	X	\$14,285.00	
TB	3/22/2011	3/23/2011	3/7/2012	350	72	X	X	X	56	46	49	6	19	19	7	9	24	X	\$19,310.00	
SJ	3/8/2012	3/12/2012	10/22/2012	224	66	X	X	X	56	44	40	11	3	3	1		3	X	\$13,940.00	
CM	4/14/2011	4/18/2011	11/13/2012	575	119	X	X	X	80	60	35	33	19	19	7	6	15	X	\$25,300.00	
KE	2/26/2011	4/18/2011	4/27/2011	9	4			X	2		1		2	2		2	2	X	\$1,045.00	
TK	4/15/2011	4/25/2011	5/21/2012	392	60	X	X	X	51	45	43	30	12	13	3	11	12	X	\$19,520.00	
GK	3/7/2011	4/27/2011	9/7/2011	133	18	X	X		11	3	9	2	11	11		14	17	X	\$7,040.00	
GC	4/12/2011	4/27/2011	4/3/2012	342	38	X	X	X	24	17	18	2	4	4	1		2	X	\$5,710.00	
LM	4/12/2011	4/28/2011	3/20/2012	327	76	X	X	X	54	53	53	31	11	13	1	3	13	X	\$20,000.00	
YM	4/12/2011	4/28/2011	6/4/2012	403	105	X	X	X	59	51	54	29	37	38	7	17	39	X	\$28,940.00	
JC	6/27/2011	5/4/2011	2/6/2013	644	155	X	X	X	65	38	25	36	52	47	17	19	80	X	\$43,435.00	
EH	5/13/2011	5/18/2011	9/7/2012	478	54	X	X	X	36	30	22	15	11	12	2	10	16	X	\$14,660.00	

**Exhibit 3 - Summary of Chiropractic and Physical Therapy Treatments**

						Chiropractic Treatments								Physical Therapy Treatments							
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(b)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(b)</sup>	Total Billed <sup>(c)</sup>		
Chiropractic and Physical Therapy Treatment by Universal																					
BH	4/27/2011	5/19/2011	12/28/2012	589	112	X	X	X	70	61	41	25	13	15	2	5	37	X	\$25,505.00		
DS	4/27/2011	5/20/2011	3/13/2012	298	55	X	X	X	37	37	24	13	9	10		9	15	X	\$13,380.00		
LC	3/26/2011	5/25/2011	10/17/2012	511	90	X	X	X	64	52	41	28	30	32	16	18	35	X	\$29,010.00		
DB	5/7/2011	5/26/2011	10/19/2011	146	38	X	X	X	24	20	19	4	12	12	11	8	9	X	\$9,885.00		
JS	5/7/2011	5/26/2011	10/17/2011	144	37	X	X	X	27	14	15	6	24	23	13	20	28	X	\$14,820.00		
JA	5/17/2011	5/31/2011	12/14/2012	563	107	X	X	X	60	39	26	31	35	35	3	14	29	X	\$27,855.00		
RB	5/18/2011	6/1/2011	10/1/2012	488	111	X	X	X	74	59	53	9	4	4		2	4	X	\$16,655.00		
DH	12/11/2010	6/3/2011	1/4/2013	581	117	X	X	X	70	55	42	21	32	29	14	15	41	X	\$28,735.00		
LB	1/11/2008	6/6/2011	1/17/2012	225	56	X	X	X	44	26	32	12	41	41	19	33	41	X	\$27,045.00		
FK	6/1/2011	6/10/2011	12/6/2011	179	37	X	X	X	29	27	19	10	2	2	1	1	3	X	\$8,455.00		
TP	6/1/2011	6/10/2011	5/11/2012	336	71	X	X	X	45	44	43	8	13	14	2	11	13	X	\$16,660.00		
MB	6/5/2011	6/14/2011	12/22/2011	191	55	X		X	31	27	24	7	23	23	2	15	32	X	\$16,790.00		
DC	4/1/2011	6/24/2011	9/14/2012	448	70			X	45	39	25	18	14	15	2	4	22	X	\$16,725.00		
GC	4/1/2011	6/24/2011	12/21/2011	180	42			X	27	18	15	10	8	8	3	3	11	X	\$8,855.00		
DH	6/3/2011	6/26/2011	4/26/2012	305	77	X	X	X	62	61	53	33	15	15	7	2	15	X	\$23,790.00		
JW	7/8/2011	7/12/2011	11/12/2012	489	115	X	X	X	70	59	68		13	49	3	10	58	X	\$29,490.00		
DE	7/8/2011	7/13/2011	3/21/2012	252	49	X	X	X	11	9	7		29	29	8	7	24	Y	\$11,610.00		
HH	4/5/2011	7/14/2011	12/6/2011	145	44			X	32	26	28	3	13	13	11	3	17	X	\$11,285.00		
ZU	7/13/2011	7/18/2011	7/12/2012	360	76			X	58	52	40	14	10	12		6	11	X	\$16,000.00		
SR	6/29/2011	7/19/2011	1/9/2012	174	24				5	4	1	4	12	12	7	4	11	X	\$5,585.00		
RM	7/17/2011	7/20/2011	6/1/2012	317	78	X	X		54	14	16		34	35	15	54	93	X	\$27,380.00		
SD	8/2/2010	7/21/2011	2/20/2012	214	27				6	2	3		18	12	12	18	19	X	\$8,540.00		
CA	5/12/2011	7/25/2011	10/2/2012	435	45				13	7	2	11	28	34	12	11	34	X	\$15,875.00		
MW	7/5/2011	7/25/2011	4/18/2013 <sup>(A)</sup>	633	109	X	X		80	43	29	35	20	19	8	3	13	X	\$23,815.00		
CA	6/17/2011	8/3/2011	1/24/2013	540	129	X	X	X	78	66	52	29	40	43	4	34	44	X	\$35,815.00		
JM	7/14/2011	7/20/2011	12/17/2012	516	84				59	49	33	23	10	10	5	3	10	X	\$17,420.00		
TF	6/20/2011	8/5/2011	1/17/2012	165	25				6	1	1		23	22	10	2	18	X	\$7,360.00		
LW	8/6/2011	8/12/2011	3/22/2012	223	30	X	X	X	23	18	16	5	14	14	7	6	12	X	\$9,690.00		
AV	7/26/2011	8/26/2011	1/9/2013	502	108	X	X	X	91	45	30	47	18	19	3	4	17	X	\$28,585.00		
KC	8/11/2011	8/26/2011	1/4/2013	497	50		X	X	24	22	18	7	3	3		2	4	X	\$7,275.00		
SC	6/22/2011	8/30/2011	8/8/2012	344	64				2		2		42	31	15	17	47	X	\$17,315.00		
MJ	9/6/2011	9/21/2011	6/27/2012	280	105	X	X	X	71	62	65	28	37	37	5	21	41	X	\$34,580.00		
RW	9/17/2011	9/29/2011	5/11/2012	225	4	X	X	X	2	2	2		eval only					Y	\$875.00		
AD	6/15/2011	10/10/2011	2/27/2012	140	15				10	4	3	6	5	5	2		3	X	\$3,575.00		
WH	4/15/2011	10/26/2011	8/22/2012	301	55	X		X	45	32	32		6	6	2	1	4	X	\$9,500.00		
SG	11/1/2011	11/4/2011	8/20/2012	290	41	X	X	X	27	16	19		14	14	1	14	24	X	\$10,710.00		
CV	11/11/2011	11/23/2011	9/28/2012	310	10			X	2	1	1		2	1	1	1	1	Y	\$1,010.00		

**Exhibit 3 - Summary of Chiropractic and Physical Therapy Treatments**

						Chiropractic Treatments							Physical Therapy Treatments							
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(b)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(b)</sup>	Total Billed <sup>(c)</sup>	
Chiropractic and Physical Therapy Treatment by Universal																				
SG	11/6/2011	12/1/2011	3/6/2013 <sup>(A)</sup>	461	90				49	40	26	20	26	33		18	42	X	\$25,005.00	
EA	11/29/2011	12/9/2011	12/10/2012	367	83	X	X	X	34	30	33	7	37	37		27	38	X	\$23,040.00	
LL	11/1/2011	12/13/2011	8/8/2012	239	59			X	43	26	43	16	23	24	20	5	6	X	\$17,180.00	
RJ	10/27/2011	12/15/2011	3/16/2012	92	21				15	7	13	5	8	7	5	1	6	X	\$6,385.00	
CH	12/24/2011	1/5/2012	10/31/2012	300	47				37	27	32		1			1	3	X	\$7,500.00	
TF	12/29/2011	1/6/2012	11/15/2012	314	69	X	X	X	16	15	16		31	27		30	49	X	\$18,130.00	
CS	11/2/2011	3/5/2012	10/3/2012	212	18	X		X	12	9	11	6	4	4		4	5	X	\$5,495.00	
SL	11/1/2011	1/9/2012	1/5/2013	362	37				6	4			7	11	7	12	11	X	\$6,175.00	
WS	10/25/2011	1/12/2012	5/31/2012	140	27		X	X	21	21	19	2	2	2		5	7	X	\$6,435.00	
HS	1/10/2012	1/12/2012	8/13/2012	214	54	X	X	X	33	31	25	9	6	6		5	9	X	\$11,640.00	
EK	1/3/2012	1/19/2012	2/16/2012	28	5				eval only				2	2	1		1	Y	\$1,025.00	
DS	12/31/2011	1/26/2012	8/17/2012	204	48		X	X	36	24	33	12	7	7		3	7	X	\$12,155.00	
BC	1/17/2012	2/3/2012	1/15/2013	347	77		X	X	47	28	41	15	26	26	1	13	30	X	\$22,620.00	
RB	1/26/2012	2/8/2012	5/13/2013 <sup>(A)</sup>	460	98	X	X	X	66	42	32	29	19	19	8	7	25	X	\$24,860.00	
MF	2/6/2012	2/8/2012	8/2/2012	176	55	X	X	X	39	27	19	17	3	3			10	X	\$12,670.00	
ED	2/3/2012	2/10/2012	5/16/2012	96	26	X	X	X	23	14	8	2	5	5	2	2	4	X	\$5,535.00	
KB	2/11/2012	2/14/2012	10/16/2012	245	82	X	X	X	59	31	56	15	37	36	1	11	50	X	\$28,370.00	
PB	2/14/2012	2/20/2012	5/23/2012	93	23	X	X		18	5	2	3	3	3	4	3	4	X	\$4,170.00	
KR	2/23/2012	2/27/2012	8/28/2012	183	28		X		21	17	21		7	8	7	4	12	X	\$7,690.00	
PR	2/23/2012	2/27/2012	8/7/2012	162	35	X			20	12	19		23	23	8	21	27	X	\$12,530.00	
SL	3/2/2012	3/5/2012	8/27/2013 <sup>(A)</sup>	540	52		X	X	20	13	19		23	20	1	1	40	Y	\$13,580.00	
MA	1/8/2012	3/9/2012	5/8/2012	60	8	X	X		eval only				1			1	0	Y	\$415.00	
DS	3/6/2012	3/15/2012	10/26/2012	225	77	X	X	X	64	33	21	32	1	4	10	9	24	X	\$22,105.00	
LG	3/3/2012	3/15/2012	11/19/2012	249	60		X	X	28	14	27	10	27	26	9	11	29	Y	\$17,930.00	
MG	3/3/2012	3/15/2012	8/29/2012	167	43	X	X		21	12	10	10	21	20	13	7	21	X	\$13,150.00	
LW	1/30/2012	3/28/2012	4/11/2013 <sup>(A)</sup>	379	52				17	17	17	1	24	24		13	35	X	\$13,275.00	
AM	3/22/2012	4/2/2012	1/23/2013	296	64	X	X	X	35	24	33		22	22		19	21	X	\$16,285.00	
AC	4/18/2012	5/10/2012	4/15/2013 <sup>(A)</sup>	340	41				18	16	16		17	17	3	10	29	X	\$11,935.00	
KM	5/19/2012	5/21/2012	11/27/2012	190	55	X		X	40	21	33	5	24	24	1	16	23	X	\$17,855.00	
BR	5/27/2012	6/6/2012	1/29/2013	237	40	X	X	X	18	12	11		11	13		7	18	X	\$10,520.00	
DG	6/4/2012	6/13/2012	12/11/2012	181	39	X	X	X	29	20	20		2	3	5	4	8	X	\$8,720.00	
DM	6/7/2012	6/19/2012	3/8/2013 <sup>(A)</sup>	262	70	X	X	X	50	44	41	11	15			6	17	X	\$15,875.00	
SJ	4/26/2012	6/27/2012	1/30/2013	217	57	X			41	31	14	26	4		12	17	18	X	\$16,355.00	
CL	1/13/2012	6/28/2012	9/20/2013 <sup>(A)</sup>	449	56	X		X	52	16		49	3	3	3	5	6	X	\$17,235.00	
JA	6/26/2012	6/28/2012	1/17/2013	203	64	X		X	42	17	29	5	25	26		11	28	X	\$19,455.00	
KD	7/6/2012	7/12/2012	5/17/2013 <sup>(A)</sup>	309	55	X			43	29	21	21	10	13	7	3	22	X	\$16,305.00	
LH	7/13/2012	7/24/2012	1/24/2013	184	48	X			44	35	35	13	7	7		5	7	X	\$12,650.00	

**Exhibit 3 - Summary of Chiropractic and Physical Therapy Treatments**

						Chiropractic Treatments							Physical Therapy Treatments							
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(B)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)		Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(D)</sup>	Total Billed <sup>(C)</sup>
Chiropractic and Physical Therapy Treatment by Universal																				
RL	7/21/2012	8/1/2012	3/4/2013 <sup>(A)</sup>	215	39			X	28	17	19	4		10	11		8	10	X	\$9,330.00
JG	8/7/2012	8/8/2012	9/19/2013 <sup>(A)</sup>	407	75		X	X	61	36	25	31				6	6	15	X	\$18,985.00
DM	8/23/2012	8/27/2012	1/31/2013	157	46	X	X	X	30	30	30			14	14		12	14	X	\$14,750.00
DG	9/1/2012	9/7/2012	3/7/2013 <sup>(A)</sup>	181	43	X		X	33	29	22	10		5	5		3	12	X	\$11,795.00
AL	9/6/2012	9/10/2012	1/2/2013	114	48				44	43	42	1		15	16	16	23	29	X	\$19,355.00
EG	1/18/2012	9/18/2012	5/2/2013 <sup>(A)</sup>	226	59				20	3	19	19		20	18	13	20	48	X	\$18,435.00
MP	9/18/2012	9/20/2012	11/30/2012	71	17	X			13	9	10					2	1	1	X	\$3,140.00
DJ	9/17/2012	9/25/2012	8/13/2013 <sup>(A)</sup>	322	73		X	X	44	26	43			15	14	2	5	45	X	\$16,870.00
MD	10/1/2012	10/5/2012	6/19/2013 <sup>(A)</sup>	257	59	X	X	X	42	12	29	13		27	22	12	8	33	X	\$20,260.00
TM	7/19/2012	10/8/2012	8/2/2013 <sup>(A)</sup>	298	30				15	11	11			9	9	4	2	21	X	\$6,640.00
EJ	10/8/2012	10/18/2012	4/8/2013 <sup>(A)</sup>	172	46	X		X	19	16	15	1		14	5	7	18	22	Y	\$11,210.00
AR	9/24/2012	11/20/2012	1/30/2013	71	24			X	20	15	15	4		5	4	1	4	5	X	\$6,305.00
JP	11/20/2012	12/4/2012	2/8/2013	66	24	X	X	X	17	17	17			5	5			5	X	\$7,655.00
RC	12/4/2012	12/10/2012	1/30/2013	51	16	X		X	14	4	4	5		7	6	4	9	9	X	\$5,945.00
BW	12/26/2012	12/28/2012	5/14/2013 <sup>(A)</sup>	34	36	X	X	X	30	17	4	23		4	4	1		4	X	\$14,155.00

(Exhibit 3 continues on next page)



**Exhibit 3 (continued) - Summary of Chiropractic Treatments By Universal and Physical Therapy Treatments By Other Providers**

						Chiropractic Treatments							Physical Therapy Treatments						
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(B)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(D)</sup>	Total Billed <sup>(C)</sup>
						UHG Chiropractic Treatment							Physical Therapy - Other Providers						
MH	9/17/2006	7/31/2007	4/17/2009	626	59				42	46		47							\$7,875.00
BT	2/18/2007	8/17/2007	2/21/2008	188	50	X	X	X	44	44	6				26		26	X	\$4,340.00
KD	1/15/2005	8/20/2007	9/5/2012	1843	17				16	10	8	11			59	99	77	X	\$4,470.00
SC	1/7/2005	8/23/2007	1/5/2009	501	10				8	5	8	5	3			3	3	X	\$1,454.37
BO	8/26/2007	9/13/2007	3/14/2008	183	18				17	11	4								\$1,600.00
RP	12/28/2005	10/4/2007	3/3/2008	151	10				7	7	7								\$865.00
CK	10/7/2007	10/16/2007	12/4/2009	780	35	X	X	X	23	29	19								\$3,750.00
KS	10/11/2007	10/16/2007	5/5/2008	202	32	X	X	X	28	28	16								\$3,305.00
MS	9/24/2007	10/22/2007	4/27/2010	918	51	X	X	X	38	24	9								\$3,870.00
CF	10/22/2007	10/25/2007	12/12/2008	414	104	X	X	X	90	87	44	33	10			10	10	X	\$13,590.00
KF	10/25/2007	10/30/2007	2/7/2008	100	25	X	X	X	22	22	11		10		1		11	X	\$2,705.00
MS	10/25/2007	10/30/2007	7/10/2009	619	156	X	X	X	131	135	80	46	46	74	2	30	71	X	\$20,663.34
LF	10/25/2007	11/2/2007	12/2/2008	396	81	X	X	X	70	69	59			29	22	3	31	X	\$9,910.00
DM	11/5/2007	11/7/2007	12/14/2009	768	23	X	X	X	19	17	17								\$2,690.00
DM	11/5/2007	11/7/2007	2/21/2008	106	23	X	X	X	19	16	15								\$2,555.00
TM	11/5/2007	11/8/2007	1/10/2008	63	14	X	X	X	12	11	10								\$1,785.00
AS	11/6/2007	11/8/2007	11/16/2007	8	3			X	1	2									\$215.00
AG	6/29/2007	11/9/2007	2/20/2008	103	4	X	X	X	2	2									\$315.00
HH	6/3/2007	11/12/2007	3/5/2008	114	44	X	X	X	39	39	7		37		38		39		\$4,170.00
TM	10/26/2007	11/12/2007	9/24/2009	682	110				91	66	77		1	1			1	X	\$11,825.00
NA	10/22/2007	11/23/2007	8/21/2008	272	91	X	X	X	82	82	2	21							\$9,695.00
TL	11/6/2007	12/12/2007	7/8/2008	209	29	X	X	X	4	25	14								\$1,940.00
AG	10/4/2007	12/14/2007	1/25/2008	42	15	X	X	X	13	13									\$1,360.00
TW	12/8/2007	12/26/2007	4/14/2008	110	17	X	X	X	14	14	4								\$1,655.00
AA	11/5/2007	12/27/2007	12/28/2007	2	4				2	2									\$190.00
JB	12/30/2007	1/4/2008	2/8/2008	35	13				9										\$840.00
NB	12/11/2007	1/9/2008	4/21/2008	103	19	X	X	X	16	15	3	11	9		1	155	139	Y	\$2,640.00
AL	10/25/2007	1/9/2008	1/31/2008	22	7				6	7									\$610.00
GF	4/23/2007	1/22/2008	12/3/2008	316	65	X	X	X	59	58	47	13							\$9,335.00
MM	11/30/2005	1/24/2008	8/6/2008	195	7				6	7	5	7							\$1,415.00
HH	1/23/2008	2/1/2008	7/5/2011	1250	168				94	129	21	43							\$18,650.00
JM	10/15/2005	3/3/2008	5/27/2008	85	15				13	12	13								\$1,850.00
GM	3/4/2008	3/21/2008	3/1/2011	1075	80				28	23	14		148	79	121	112	159	X	\$3,865.00
WB	3/16/2008	3/31/2008	11/24/2008	238	52	X	X	X	45	37	36								\$5,920.00
TS	6/12/2007	4/1/2008	5/17/2010	776	62				37	33	30	23					3		\$8,672.40
GS	3/16/2008	4/1/2008	9/8/2008	160	43	X	X	X	38	23	37								\$5,310.00
RH	3/30/2008	4/8/2008	4/16/2008	8	4			X	3	3									\$370.00
BJ	3/30/2008	4/10/2008	8/12/2008	124	26				23	23	7	4							\$2,810.00
RS	3/1/2008	4/15/2008	7/3/2008	79	10	X	X	X	8	6	1								\$865.00

**Exhibit 3 (continued) - Summary of Chiropractic Treatments By Universal and Physical Therapy Treatments By Other Providers**

						Chiropractic Treatments							Physical Therapy Treatments						
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(B)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(D)</sup>	Total Billed <sup>(C)</sup>
						UHG Chiropractic Treatment							Physical Therapy - Other Providers						
SE	3/20/2008	4/16/2008	4/28/2008	12	3	X	X	X	2	2			5	10	7	2	16	Y	\$315.00
AJ	5/1/2008	5/9/2008	10/22/2008	166	12	X	X	X	8	8	5								\$1,135.00
CH	5/1/2008	5/9/2008	10/23/2008	167	35		X		29	28	14	9							\$4,375.00
LB	3/8/2008	5/12/2008	6/13/2008	32	9	X	X	X	7	7	7								\$1,140.00
TH	5/1/2008	5/19/2008	8/25/2008	98	10	X	X	X	8	8	6								\$1,185.00
EL	2/20/2008	5/21/2008	3/31/2009	314	84	X	X	X	72	69	52								\$9,755.00
ES	4/15/2008	6/9/2008	12/14/2010	918	132	X	X	X	112	111	106								\$18,905.00
AM	8/16/2004	6/18/2008	9/9/2009	448	52	X	X	X	39	39	39								\$6,260.00
RY	10/25/2007	7/10/2008	7/15/2008	5	2	X	X	X	1	1				23	18	12	21	Y	\$220.00
BW	7/29/2007	7/17/2008	8/13/2008	27	5	X	X	X	3	3	3		75	1	15	74	82	Y	\$810.00
HT	7/20/2008	7/23/2008	9/12/2008	51	14	X	X	X	11	11	4								\$1,740.00
RM	6/20/2008	8/1/2008	9/10/2008	40	12	X	X	X	9	9									\$1,230.00
AP	4/29/2008	8/18/2008	11/9/2009	448	89	X	X	X	79	79	23								\$7,950.00
JB	4/29/2008	8/18/2008	11/13/2009	452	81	X	X	X	70	70	70								\$10,695.00
TR	8/19/2008	8/28/2008	4/27/2010	607	82	X	X	X	68	68	60								\$10,250.00
KM	9/5/2008	9/8/2008	4/8/2009	212	57	X	X	X	49	49	19	20	21	20		17	18	Y	\$7,610.00
MT	8/20/2008	9/8/2008	3/12/2009	185	65	X	X	X	56	56	42	12	102	85		71	98	X	\$8,755.00
SG	8/21/2008	9/8/2008	4/15/2009	219	61				54	53	9	5							\$6,145.00
LG	9/8/2008	9/12/2008	10/27/2008	45	7	X	X	X	4	4	4		6			4		Y	\$955.00
KB	8/4/2008	9/15/2008	5/22/2009	249	27	X	X	X	24	24	24						16	X	\$3,565.00
JG	3/30/2008	9/16/2008	7/10/2009	297	21				18	18	12	9							\$2,940.00
WW	4/30/2008	9/16/2008	9/19/2008	3	2				1	1									\$220.00
KA	9/14/2008	9/16/2008	11/9/2009	419	65	X	X	X	50	50	49								\$7,755.00
KJ	9/2/2008	10/6/2008	5/4/2009	210	9				3	7	7								\$905.00
DJ	9/2/2008	10/6/2008	5/4/2009	210	10				4	8	8								\$1,060.00
DW	9/22/2009	10/1/2009	6/14/2011	621	78				64	64	45	5							\$11,241.00
JG	3/30/2008	10/22/2008	11/6/2009	380	14				10	10	7	3							\$1,490.00
LB	10/8/2008	10/23/2008	11/7/2008	15	5			X	3	3	3								\$640.00
HW	8/18/2007	10/28/2008	12/3/2008	36	10	X	X	X	7	7	6								\$1,465.00
SA	9/30/2008	10/29/2008	1/23/2012	1181	36	X	X	X	30	29	24	8	2	1		11	34	Y	\$5,030.00
NL	9/30/2008	10/29/2008	12/1/2008	33	13		X		10	10	10								\$1,750.00
AM	10/27/2008	11/6/2008	1/14/2009	69	21			X	18	18	13	4	1				1	X	\$2,690.00
FJ	11/2/2008	11/12/2008	7/20/2009	250	73	X	X	X	65	64	58								\$9,840.00
WI	11/2/2008	11/12/2008	12/18/2009	401	67	X	X	X	58	55	50								\$8,635.00
LA	11/1/2008	11/13/2008	8/19/2009	279	47	X	X		38	37	24								\$5,185.00
AB	11/18/2008	11/25/2008	7/19/2010	601	60	X	X	X	44	50	48	24							\$10,601.50
JB	11/13/2008	12/1/2008	12/18/2008	17	8				6	7	3		1			2	2	Y	\$880.00
TT	11/30/2008	12/1/2008	12/22/2008	21	8	X	X	X	7	6									\$720.00
JB	11/24/2008	12/2/2008	5/15/2009	164	31				25	24	12	9							\$4,005.00

**Exhibit 3 (continued) - Summary of Chiropractic Treatments By Universal and Physical Therapy Treatments By Other Providers**

						Chiropractic Treatments							Physical Therapy Treatments							
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(B)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(D)</sup>	Total Billed <sup>(C)</sup>	
						UHG Chiropractic Treatment							Physical Therapy - Other Providers							
NE	10/20/2008	12/4/2008	7/6/2009	214	12			X	7	7									\$1,085.00	
ED	9/3/2008	12/8/2008	1/12/2009	35	12	X	X	X	10	10	10								\$1,575.00	
ET	11/20/2008	12/9/2008	4/27/2009	139	32	X		X	27	27		7							\$3,435.00	
SP	9/21/2008	12/12/2008	7/10/2009	210	49				36	38	38		32	32	16	32	31	Y	\$5,971.52	
MM	11/27/2008	12/22/2008	8/3/2010	589	119				100	100	98	3	46	46		46	46	X	\$16,250.00	
GN	10/3/2008	1/6/2009	11/30/2010	693	134			X	101	101	78	23	116	119		117	136	X	\$18,825.00	
JT	10/6/2008	1/8/2009	3/11/2010	427	23	X	X		18	1	1								\$1,445.00	
BS	1/3/2009	1/9/2009	12/7/2009	332	103	X	X	X	83	80	77								\$12,950.00	
TW	1/13/2009	1/16/2009	2/18/2009	33	13	X	X	X	12	12	12								\$1,865.00	
JB	3/17/2009	6/11/2009	9/2/2011	813	138	X	X	X	96	87	40	47							\$21,140.00	
NN	1/13/2009	1/27/2009	5/8/2009	101	5				2										\$265.00	
MM	2/11/2009	2/19/2009	8/19/2009	181	24	X	X	X	22	22	22								\$3,790.00	
CR	11/20/2008	2/23/2009	6/1/2009	98	25	X	X	X	22	20	20								\$3,355.00	
RM	2/11/2009	3/11/2009	4/15/2009	35	14				13	6	7		15		1	17	64	Y	\$1,910.00	
VG	3/13/2009	3/23/2009	3/5/2012	1078	215	X	X	X	193	177	93	75	11	11		1	16	X	\$39,755.00	
CB	11/26/2008	3/24/2009	5/27/2009	64	26	X	X	X	24	23	18		3		13	14	14	X	\$3,560.00	
JC	6/28/2008	4/1/2009	4/26/2010	390	112	X	X	X	100	98	57	54	63	56	10	33	55	X	\$22,545.00	
JW	3/21/2009	4/7/2009	5/22/2009	45	19	X			17	16	3		7		7	7	7	Y	\$2,000.00	
PY	4/4/2009	4/13/2009	8/4/2009	113	28				22	22	9			70	81	84	80	Y	\$3,245.00	
NA	3/5/1998	5/4/2009	8/7/2009	95	17				17	15	17								\$2,650.00	
JB	6/5/2008	5/8/2009	5/18/2009	10	3	X	X	X	1	1	1		22	84	84		83		\$410.00	
CR	3/17/2009	5/14/2009	7/1/2009	48	11	X	X	X	10	7	7			11			11	X	\$1,595.00	
GD	1/20/2009	5/15/2009	7/2/2009	48	14	X	X	X	11	11	11								\$2,170.00	
AH	5/8/2009	5/20/2009	10/14/2010	512	88			X	69	67	54	14	35	30		32	45	Y	\$12,565.00	
LA	5/10/2009	5/21/2009	6/8/2009	18	7	X		X	5	4	3		38			38	33	Y	\$890.00	
WA	5/10/2009	5/21/2009	8/3/2011	804	92			X	78	55	29								\$9,475.00	
TC	5/14/2009	6/1/2009	3/16/2010	288	64				51	58	1						2	Y	\$6,155.00	
TT	5/27/2009	6/2/2009	8/17/2009	76	15				10	10	10		5			7		Y	\$2,100.00	
MM	6/3/2009	6/10/2009	9/6/2011	818	129	X		X	101	96	67	19	58	55	11	40	79	X	\$18,545.00	
VW	4/3/2009	6/10/2009	10/29/2009	141	12	X	X	X	10	9	2								\$1,415.00	
VG	5/20/2009	6/11/2009	3/13/2012	1006	129				99	52	29	17	19	27		28	27	X	\$14,080.00	
EB	3/17/2009	6/11/2009	7/1/2009	20	5				4										\$500.00	
JC	6/7/2009	6/15/2009	7/22/2009	37	17				16	16	3								\$1,910.00	
FV	5/2/2008	6/25/2009	10/19/2009	116	10				9	9	3			6		6	6	Y	\$1,295.00	
MC	2/11/2009	6/26/2009	10/2/2009	98	18	X	X	X	15	14	4								\$2,065.00	
GM	6/15/2009	6/26/2009	8/20/2010	420	71	X		X	62	59	36								\$8,785.00	
DE	6/25/2009	7/2/2009	4/27/2011	664	147				153	151	105	1	21	15	3	21	41	X	\$20,790.00	
DE	1/28/2011	7/2/2009	8/14/2012	1139	100	X		X	77	69	43	25	50			24	43	X	\$17,685.00	
JR	6/19/2009	7/2/2009	10/23/2009	113	28	X	X	X	25	24	17								\$3,815.00	

**Exhibit 3 (continued) - Summary of Chiropractic Treatments By Universal and Physical Therapy Treatments By Other Providers**

						Chiropractic Treatments							Physical Therapy Treatments						
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(B)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(D)</sup>	Total Billed <sup>(C)</sup>
						UHG Chiropractic Treatment							Physical Therapy - Other Providers						
MR	6/4/2009	7/7/2009	9/4/2009	59	22	X	X		19	18	18								\$3,310.00
DM	1/20/2009	7/9/2009	11/10/2009	124	28	X		X	26	26	2								\$3,015.46
WK	6/17/2009	7/10/2009	12/9/2009	152	23				18	17	17		31			31	31	X	\$3,145.00
MW	6/20/2009	7/15/2009	12/7/2009	145	35	X	X	X	32	29	29								\$5,115.00
AS	7/15/2009	7/20/2009	9/9/2011	781	50	X	X	X	44	43	29								\$6,505.00
RP	7/19/2009	7/23/2009	4/15/2010	266	69	X	X	X	55	51	44	7							\$9,730.00
CW	7/20/2009	7/24/2009	10/8/2009	76	31	X	X		28	27									\$3,105.00
MB	7/29/2009	8/17/2009	11/5/2009	80	18	X	X		16	14	14								\$2,510.00
JN	7/13/2009	8/3/2009	12/5/2011	854	65	X	X	X	56	48	37	12		1		6	2	X	\$10,110.00
CM	7/15/2009	8/4/2009	5/4/2011	638	140	X	X	X	121	120	79	41							\$25,315.00
AP	7/22/2009	8/5/2009	9/16/2009	42	6				4	3							14	Y	\$635.00
SC	1/12/2009	8/13/2009	1/23/2012	893	39	X	X	X	28	27	21	6	25	17	2	14	15	Y	\$5,305.00
JW	8/2/2009	8/14/2009	8/18/2010	369	103	X	X		88	84	51	51							\$21,045.00
KR	8/4/2009	8/24/2009	8/27/2009	3	2			X	1										\$270.00
AL	7/10/2009	8/27/2009	12/10/2009	105	17	X		X	13	13	4			4		4	4	Y	\$1,765.00
MD	7/21/2009	8/27/2009	1/28/2010	154	37	X	X	X	26	31	24	11		5	4	5	5	X	\$5,128.00
HY	7/31/2009	9/10/2009	11/15/2010	431	112	X	X	X	102	102	77	26							\$20,685.00
CJ	9/5/2009	10/2/2009	3/16/2011	530	38	X	X		28	27	16								\$4,310.00
QC	9/5/2009	10/2/2009	3/16/2011	530	42	X	X	X	33	31	18								\$5,050.00
PJ	7/1/2009	10/9/2009	4/21/2011	559	56	X	X	X	51	48	45	50		16		12	18	X	\$16,995.00
CB	10/7/2009	10/16/2009	2/8/2011	480	107	X	X	X	94	94	63								\$14,240.00
JR	9/7/2009	10/21/2009	2/28/2012	860	58				48	45	46								\$8,255.00
AA	10/17/2009	10/22/2009	1/11/2010	81	20				18	7	8								\$2,245.00
MG	9/26/2006	10/27/2009	2/8/2011	469	36	X	X	X	29	27	27		188	162	171	171	173	X	\$5,445.00
KO	10/15/2009	10/29/2009	2/24/2010	118	37	X	X	X	33	32	22		17	17		16	17	X	\$4,945.00
IJ	10/5/2009	11/12/2009	1/31/2011	445	39	X	X	X	30	29	24								\$4,985.00
GL	6/30/2009	11/18/2009	3/5/2010	107	32	X	X	X	27	27	5								\$3,765.00
IE	11/6/2009	11/24/2009	11/2/2011	708	98	X	X	X	71	70	70								\$12,435.00
BD	11/19/2009	11/27/2009	12/11/2009	14	6				6	5									\$625.00
LR	11/4/2009	11/30/2009	2/24/2010	86	15			X	12	12	2								\$1,905.00
RL	10/11/2009	12/8/2009	1/5/2010	28	5		X	X	3	3	3		12		12	12	11	Y	\$1,010.00
NK	11/8/2009	12/9/2009	9/2/2010	267	65			X	61	56	56								\$9,880.00
RW	3/2/2010	12/14/2009	4/9/2010	116	12	X	X	X	9	9	9	8							\$2,970.00
EL	12/1/2009	12/15/2009	5/17/2010	153	29	X	X	X	24	19	23	6	2	1		11	17	Y	\$5,120.00
RH	9/25/2010	10/1/2010	2/6/2012	493	81	X		X	63	61	35	21	45	47		36	54	X	\$14,395.00
DM	10/27/2009	1/6/2010	9/14/2010	251	39	X	X		32	30	30								\$5,570.00
JR	10/27/2009	1/6/2010	9/21/2010	258	46	X	X	X	39	38	38								\$7,075.00
AB	10/23/2008	1/12/2010	6/8/2010	147	10				9		1		81		28	15	35	Y	\$975.00
SB	10/23/2008	1/12/2010	6/8/2010	147	10				8				70			3	25	Y	\$1,250.00

**Exhibit 3 (continued) - Summary of Chiropractic Treatments By Universal and Physical Therapy Treatments By Other Providers**

						Chiropractic Treatments							Physical Therapy Treatments							
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(B)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(D)</sup>	Total Billed <sup>(C)</sup>	
						UHG Chiropractic Treatment							Physical Therapy - Other Providers							
CG	9/3/2009	1/19/2010	10/22/2010	276	15	X	X	X	12	10	7	4								\$2,380.00
LD	1/12/2010	1/19/2010	3/26/2010	66	14	X	X	X	11	8	8									\$2,050.00
SD	6/9/2009	4/23/2010	7/17/2012	816	34				33	21	22		27	6	6	6	6	Y	\$5,120.00	
VT	5/23/2010	5/26/2010	6/28/2011	398	74	X	X	X	61	58	59								\$11,530.00	
MB	1/5/2010	1/21/2010	2/10/2011	385	92				73	71	49	23	5	5			4	Y	\$16,060.00	
RL	9/22/2009	2/2/2010	5/21/2010	108	16	X		X	13	13			23	23	22	21	22	Y	\$1,680.00	
BJ	1/14/2010	2/2/2010	11/12/2010	283	60	X	X	X	54	52	53								\$9,280.00	
DN	2/9/2010	3/11/2010	10/11/2011	579	139			X	113	112	109	4							\$21,435.00	
NY	1/6/2010	3/22/2010	2/16/2012	696	55	X	X	X	44	7	10								\$4,955.00	
RH	2/11/2010	4/1/2010	4/27/2011	391	17	X	X	X	14	11	11		1			1	1	X	\$2,385.00	
KA	2/23/2010	4/7/2010	7/29/2011	478	93		X	X	66	62	1		5				10	X	\$8,405.00	
LH	10/17/2009	4/16/2010	6/30/2010	75	15	X		X	12	11	10	1	41			41	37		\$2,335.00	
TW	5/1/2010	5/5/2010	9/8/2010	126	30	X	X	X	27	26	5				4		4	Y	\$4,025.00	
RT	4/28/2010	5/14/2010	9/16/2010	125	38	X	X	X	34	34	34								\$6,710.00	
GM	4/20/2010	5/18/2010	12/15/2011	576	54	X		X	39	35	35		3	3		1	3	X	\$7,285.00	
MP	5/17/2010	5/24/2010	7/23/2010	60	10				8	8	8								\$1,705.00	
AS	5/18/2010	5/27/2010	12/28/2010	215	43				33	33	33		6	6		1	7	Y	\$6,350.00	
EA	5/22/2010	6/8/2010	4/15/2011	311	41	X	X	X	35	35	24	11	6			11	12	X	\$8,365.00	
MA	5/22/2010	6/8/2010	4/13/2011	309	47	X	X	X	42	38	32	6	9	7		11	12	X	\$8,335.00	
LE	5/29/2010	6/10/2010	1/17/2012	586	121	X	X		113	112	104	8	4		1	10	24	X	\$22,510.00	
RE	5/29/2010	6/10/2010	1/13/2012	582	104	X		X	85	79	59	23							\$18,230.00	
WS	6/5/2010	6/30/2010	10/6/2010	98	19	X	X	X	16	15	15								\$3,370.00	
LT	6/20/2010	6/30/2010	8/26/2010	57	22				20	19	19								\$3,815.00	
DA	7/1/2010	7/8/2010	3/15/2011	250	50	X	X	X	40	39	39								\$7,810.00	
KA	7/1/2010	7/8/2010	3/15/2011	250	45	X	X	X	38	37	37								\$7,460.00	
BB	7/11/2010	7/13/2010	4/4/2012	631	121	X	X	X	85	84	68	16	20	6	7	25	39	X	\$18,635.00	
KB	7/10/2010	7/13/2010	8/2/2010	20	6	X	X	X	5	1	1								\$710.00	
MM	7/10/2010	7/13/2010	8/11/2010	29	9	X	X	X	8	7	7								\$1,595.00	
FS	7/11/2010	7/29/2010	8/19/2010	21	6			X	5	3	3								\$930.00	
SH	6/26/2010	8/3/2010	8/25/2010	22	7				6	4	5		1			1	4	Y	\$1,175.00	
ML	7/21/2010	8/3/2010	1/14/2011	164	35	X		X	28	28	28								\$5,685.00	
DB	6/24/2010	8/5/2010	1/4/2011	152	30	X	X	X	23	23	23		15	14	1	14	12	Y	\$4,900.00	
MF	7/26/2010	8/6/2010	8/20/2013 <sup>(A)</sup>	1110	117	X		X	101	85	61	28	6	1	1	9	17	X	\$22,525.00	
DG	8/3/2010	8/13/2010	3/23/2012	588	93			X	82	81	46	34							\$19,385.00	
MG	8/3/2010	8/13/2010	9/22/2010	40	3				1										\$295.00	
TG	8/3/2010	8/13/2010	9/22/2010	40	3				1										\$295.00	
LB	8/11/2010	8/16/2010	9/1/2010	16	6				5	4	4								\$835.00	
LM	8/11/2010	8/16/2010	9/21/2010	36	10	X			8	7	7								\$1,555.00	
DW	2/9/2010	8/19/2010	12/15/2010	118	21	X		X	19	19	19		29		18	22	28	X	\$4,115.00	

**Exhibit 3 (continued) - Summary of Chiropractic Treatments By Universal and Physical Therapy Treatments By Other Providers**

						Chiropractic Treatments							Physical Therapy Treatments						
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(B)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(D)</sup>	Total Billed <sup>(C)</sup>
						UHG Chiropractic Treatment							Physical Therapy - Other Providers						
LL	8/11/2010	8/24/2010	9/29/2010	36	7				6	5	5								\$1,195.00
AA	8/20/2010	8/26/2010	9/2/2011	372	78	X		X	62	54	54								\$11,305.00
EM	8/23/2010	8/31/2010	10/1/2010	31	8	X	X	X	6	5	5								\$1,225.00
DT	8/18/2010	9/2/2010	1/17/2011	137	25			X	21	20	20								\$3,965.00
DC	8/29/2010	9/9/2010	12/13/2010	95	24	X	X	X	20	19	19								\$3,815.00
KJ	8/20/2010	9/13/2010	1/27/2011	136	23	X	X		20	18	18		14			2	15	Y	\$3,930.00
SH	8/20/2010	9/13/2010	1/27/2011	136	22	X	X	X	19	18	18					4	6	Y	\$3,955.00
OB	8/27/2010	9/13/2010	1/5/2012	479	87	X			73	72	72		1					X	\$13,755.00
EM	8/24/2010	9/17/2010	9/17/2010	1	1				1	1	1								\$185.00
MF	9/14/2010	9/23/2010	3/14/2012	538	113	X	X	X	81	81	44	35	29			7	35	X	\$20,560.00
CF	9/14/2010	9/23/2010	3/28/2011	186	56	X	X	X	47	46	36	10							\$10,535.00
JM	9/17/2010	9/27/2010	10/14/2010	17	7	X	X	X	5	4	4		66		52	58	66	Y	\$1,340.00
NM	9/10/2010	9/30/2010	7/25/2011	298	43				37	34	12	23							\$9,470.00
BS	9/18/2010	9/30/2010	5/20/2011	232	36		X	X	29	29	17	12							\$7,465.00
MW	6/3/2010	10/12/2010	4/3/2012	539	52	X		X	46	37	24	14							\$9,940.00
EB	10/7/2010	10/18/2010	5/14/2012	574	57	X	X	X	50	47	32	15							\$11,470.00
BV	10/16/2010	10/19/2010	7/14/2011	268	72	X	X	X	61	60	46	14	20	20		24	23	X	\$13,685.00
LM	8/27/2010	10/21/2010	11/30/2010	40	17				15	15	15								\$3,000.00
LT	11/1/2010	11/9/2010	11/30/2010	21	6				5	4	4				1	2	4	Y	\$1,020.00
RN	10/31/2010	11/15/2010	10/24/2012	709	15	X	X	X	12	9	4	12	17	6	7	33	25	X	\$4,240.00
LC	3/24/2010	11/15/2010	11/15/2010	1	1				1	1	1	1							\$385.00
AT	11/8/2010	11/15/2010	2/1/2011	78	12	X			11	10	10								\$2,095.00
JD	11/8/2010	11/15/2010	12/17/2010	32	11	X			10	10	10								\$1,905.00
CC	11/5/2010	11/23/2010	2/11/2011	80	12	X	X	X	10	9	9								\$1,965.00
MD	11/22/2010	11/30/2010	2/8/2012	435	52				47	22	21	27	3	3		2	2	X	\$13,770.00
SK	11/30/2010	12/3/2010	3/8/2013 <sup>(A)</sup>	826	133	X	X	X	102	99	64	34		44	31	55	71	X	\$24,625.00
CH	11/17/2010	12/7/2010	2/17/2011	72	7	X	X	X	5	5	5								\$1,150.00
NB	11/17/2010	12/7/2010	2/17/2011	72	7		X	X	5	5	5								\$1,150.00
EJ	12/9/2010	12/15/2010	1/26/2011	42	4			X	3	2	2								\$985.00
KH	12/3/2010	12/16/2010	1/13/2011	28	5				4	4	4								\$955.00
KH	12/13/2010	12/21/2010	5/23/2011	153	33				27	26	25								\$5,270.00
FT	4/19/2008	12/23/2010	3/7/2012	440	10				9	4	4								\$1,375.00
QG	10/10/2010	1/4/2011	4/13/2011	99	14	X	X	X	12	10	11		33	29	16	4	20	X	\$2,610.00
TH	1/2/2011	1/18/2011	2/9/2011	22	6				5	5	5								\$1,140.00
SR	12/30/2010	1/24/2011	2/23/2011	30	4				3	3	3								\$660.00
KB	1/6/2011	1/28/2011	9/7/2011	222	61	X	X		53	52	52		78	42	2	83	88	Y	\$9,660.00
PT	1/28/2011	2/1/2011	1/11/2013	710	157	X	X	X	90	89	65	22	153	38	29	93	194	X	\$20,830.00
ML	1/21/2011	2/4/2011	8/13/2012	556	69	X		X	60	50	45	5							\$12,790.00
CV	1/30/2011	2/8/2011	2/11/2011	3	2	X		X	1	1	1		38	4		32	70	Y	\$405.00

**Exhibit 3 (continued) - Summary of Chiropractic Treatments By Universal and Physical Therapy Treatments By Other Providers**

						Chiropractic Treatments							Physical Therapy Treatments							
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(B)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(D)</sup>	Total Billed <sup>(C)</sup>	
						UHG Chiropractic Treatment							Physical Therapy - Other Providers							
VV	1/30/2011	2/8/2011	2/11/2011	3	2		X	X	1	1	1		26	48	44		49	Y	\$410.00	
JR	1/18/2011	2/8/2011	2/18/2011	10	4			X	3	2	2								\$670.00	
PC	12/9/2009	2/17/2011	4/7/2011	49	17	X		X	15	15	15		62		62	83	62	Y	\$3,000.00	
MP	12/20/2010	2/23/2011	6/6/2012	469	10				5	2	4		72	30	41	92	55	Y	\$810.00	
YS	10/11/2010	2/23/2011	1/31/2012	342	4				2	2	2		86	63	64	141	118	Y	\$400.00	
EC	8/20/2010	2/23/2011	3/28/2012	399	12				9	2	7								\$1,595.00	
PJ	2/5/2011	2/24/2011	1/9/2012	319	49	X	X	X	40	40	31	9							\$9,285.00	
FC	2/10/2011	2/28/2011	3/25/2011	25	9	X		X	8	7	7								\$1,555.00	
SM	2/10/2011	3/1/2011	3/7/2011	6	3		X	X	2	1	1								\$475.00	
AL	2/23/2011	3/14/2011	7/6/2011	114	34	X	X	X	30	14	25	7							\$5,940.00	
DL	2/23/2011	3/14/2011	7/6/2011	114	34	X	X		30	18	15	7							\$5,530.00	
MR	3/19/2011	3/22/2011	5/30/2012	435	6	X		X	3	3	3		45		45	6	40	X	\$1,175.00	
AS	3/16/2011	3/24/2011	8/31/2011	160	22	X	X	X	17	16	17	1							\$3,545.00	
RW	9/27/2010	3/24/2011	6/7/2011	75	15	X	X	X	13	12	12								\$2,520.00	
IL	3/18/2011	3/25/2011	7/6/2011	103	22	X	X	X	19	19	19	1							\$4,265.00	
JC	4/12/2011	4/14/2011	8/19/2011	127	52	X	X	X	45	44	34	9	9		3	11	8	X	\$10,070.00	
LT	4/10/2011	4/20/2011	10/22/2012	551	51	X		X	37	32	21	11							\$8,275.00	
AC	3/26/2011	4/25/2011	9/17/2012	511	63	X	X		54	47	32	17							\$11,825.00	
EC	2/6/2011	4/27/2011	5/17/2011	20	4				3	3	3		19	23			29	X	\$780.00	
VP	4/25/2011	4/28/2011	4/2/2012	340	108	X	X	X	58	51	44	17							\$13,605.00	
MS	4/15/2011	5/16/2011	3/7/2013 <sup>(A)</sup>	661	108	X	X	X	95	67	23	67							\$27,725.00	
RC	5/13/2011	5/20/2011	6/1/2012	378	50	X	X	X	42	35	30	5							\$8,780.00	
HB	5/17/2011	5/25/2011	12/14/2011	203	29				23	22	17	6							\$5,380.00	
CC	5/18/2011	5/25/2011	8/30/2012	463	24	X	X	X	15	8	9								\$2,350.00	
AA	5/17/2011	5/31/2011	10/4/2011	126	25	X	X	X	19	18	8	4	17	21		45	25	X	\$4,200.00	
AH	6/12/2007	6/9/2011	8/9/2011	61	24			X	21	20	17	3	49		15	42	41	Y	\$4,320.00	
FS	5/13/2011	6/22/2011	9/16/2011	86	21				9	8	4	5							\$2,270.00	
JH	6/19/2011	6/22/2011	6/28/2011	6	3			X	1										\$545.00	
GH	5/17/2011	6/29/2011	8/16/2012	414	61	X	X	X	47	37	38								\$8,665.00	
MH	5/17/2011	6/29/2011	9/12/2012	441	64	X	X	X	48	36	35	1							\$8,635.00	
CM	1/27/2011	7/1/2011	3/5/2012	248	22	X	X	X	14			13							\$4,115.00	
AC	2/3/2010	7/5/2011	7/21/2011	16	6				5	5	5		88			117	115		\$1,145.00	
AB	6/28/2011	7/7/2011	10/14/2011	99	28	X		X	23	22	17	5							\$5,395.00	
KC	8/18/2008	7/8/2011	2/8/2012	215	15	X	X	X	13	12	12		10		11	3	4	Y	\$2,730.00	
JJ	6/24/2011	7/11/2011	9/15/2011	66	29	X	X	X	25	24	24								\$5,260.00	
OB	7/17/2011	7/20/2011	7/9/2012	355	76	X	X	X	68	45	25		141	111	21	31	150	X	\$10,070.00	
TW	12/10/2010	7/22/2011	8/6/2012	381	79				67	51	35	19			16	33	45	X	\$15,145.00	
LC	7/18/2011	7/26/2011	7/5/2012	345	47	X	X	X	41	38	40								\$8,405.00	
KP	12/21/2010	7/27/2011	11/17/2011	113	16				14	12	12								\$2,880.00	

**Exhibit 3 (continued) - Summary of Chiropractic Treatments By Universal and Physical Therapy Treatments By Other Providers**

						Chiropractic Treatments							Physical Therapy Treatments						
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(B)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(D)</sup>	Total Billed <sup>(C)</sup>
						UHG Chiropractic Treatment							Physical Therapy - Other Providers						
TN	7/24/2011	7/28/2011	4/5/2012	252	37	X	X	X	33	21	16	5	3			2		X	\$6,510.00
SN	7/24/2011	7/28/2011	4/16/2012	263	32		X	X	28	16	16								\$4,245.00
RS	7/25/2011	7/29/2011	9/11/2013 <sup>(A)</sup>	775	112	X	X		88	79	68	6							\$18,145.00
MS	7/22/2011	8/1/2011	8/3/2011	2	2	X	X	X	1	1	1		1	2		19	47	Y	\$425.00
AS	6/30/2011	8/5/2011	7/12/2012	342	64	X		X	58	55	38	15							\$13,180.00
SK	7/31/2011	9/2/2011	12/20/2011	109	3				3	1		3							\$860.00
JP	9/3/2011	9/14/2011	3/7/2012	175	26	X		X	24	18	19	2							\$5,180.00
DA	9/7/2011	9/16/2011	2/5/2013 <sup>(A)</sup>	508	92	X	X	X	52	16	18								\$7,165.00
JS	9/8/2011	9/16/2011	9/13/2012	363	65	X	X		57	57	56	14							\$14,790.00
LW	9/21/2011	10/4/2011	10/13/2011	9	2	X			1	1	1					3	2	Y	\$405.00
JB	5/18/2011	10/10/2011	8/8/2012	303	27				16	11	14	14							\$5,980.00
MJ	10/16/2011	10/28/2011	12/14/2011	47	21	X		X	17	15	14	2							\$3,795.00
DL	8/25/2011	11/1/2011	3/2/2012	122	15			X	13	12	12								\$2,675.00
DL	10/19/2011	11/1/2011	1/16/2012	76	14			X	10	9	9								\$2,065.00
LA	10/5/2011	11/14/2011	11/16/2011	2	2			X	1	1	1		24	2	25		26	Y	\$415.00
CV	7/26/2011	11/23/2011	2/8/2012	77	4			X	2	1	1								\$485.00
SY	10/4/2010	12/2/2011	1/27/2012	56	5				2	1	2								\$320.00
PW	12/3/2011	12/12/2011	6/25/2013 <sup>(A)</sup>	561	52				44	41	42	7							\$11,160.00
ST	12/3/2011	12/15/2011	2/23/2012	70	21			X	19	19	16	1							\$3,930.00
TP	12/15/2011	12/23/2011	1/17/2012	25	3	X		X	2	2	2								\$930.00
PP	12/19/2011	1/4/2012	2/15/2012	42	11	X	X	X	9	9	9								\$810.00
LB	12/24/2011	1/5/2012	1/12/2012	7	3				2										\$180.00
GC	1/1/2012	1/5/2012	1/16/2012	11	5			X	4	4	4								\$280.00
MP	12/23/2011	1/11/2012	7/11/2012	182	2				2		2								\$325.00
AB	1/14/2012	1/17/2012	9/14/2012	241	41	X	X	X	35	34	35	2							\$8,320.00
MH	1/14/2012	1/17/2012	9/28/2012	255	57	X	X		52	49	50	4							\$11,310.00
RG	12/23/2011	1/31/2012	3/9/2012	38	11	X	X	X	9	5	1								\$1,370.00
AH	1/21/2012	2/16/2012	4/10/2012	54	16		X		14	14	12	2							\$3,490.00
CO	10/28/2011	2/23/2012	3/1/2012	7	3	X	X	X	2	2	2		25	23	12		33	Y	\$645.00
DW	5/16/2011	2/24/2012	4/4/2012	40	18	X	X	X	15	15	15	1	48	48	48			Y	\$3,900.00
DC	2/25/2012	2/28/2012	3/5/2012	6	3	X	X	X	2	1	2		61	58	22	21	53	Y	\$585.00
SC	3/4/2012	3/5/2012	3/23/2012	18	2	X			1	1	1								\$415.00
LN	3/8/2012	3/9/2012	6/1/2012	84	8	X		X	7										\$810.00
RM	3/28/2012	4/2/2012	5/7/2012	35	12	X			11		1	4							\$1,830.00
PS	12/1/2011	4/3/2012	6/15/2012	73	10			X	6	1	5								\$1,085.00
RN	5/31/2010	4/4/2012	11/15/2012	225	28	X	X	X	16	14	14	1	44	43	43	10	52	X	\$4,110.00
PR	12/27/2009	4/9/2012	4/27/2012	18	10	X	X	X	9	4	6		1			1	5	Y	\$2,085.00
PR	4/6/2012	4/9/2012	1/24/2013	290	34	X	X	X	24	18	15	5							\$5,995.00
JD	4/12/2012	4/20/2012	4/24/2012	4	2	X	X		1	1	1		54		54	43	52	Y	\$830.00



**Exhibit 3 (continued) - Summary of Chiropractic Treatments By Universal and Physical Therapy Treatments By Other Providers**

						Chiropractic Treatments							Physical Therapy Treatments							
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(B)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(D)</sup>	Total Billed <sup>(C)</sup>	
						UHG Chiropractic Treatment							Physical Therapy - Other Providers							
JS	5/19/2012	5/21/2012	10/22/2012	154	26			X	23	18	22	3	13	19	14		11	X	\$5,650.00	
SB	6/5/2012	6/13/2012	10/16/2012	125	38	X	X	X	34	28	27	8							\$9,000.00	
SW	3/5/2011	6/21/2012	9/18/2012	89	11	X		X	9	1	7		15	5	10	50	50	Y	\$1,660.00	
TT	6/26/2012	7/3/2012	7/13/2012	10	5	X			4	3	3								\$950.00	
KW	7/4/2012	7/9/2012	8/27/2012	49	21	X			18	18	16	2	54	63	9		128	Y	\$4,620.00	
TC	7/4/2012	7/9/2012	8/23/2012	45	19			X	16	16	16		20	30	11		48	Y	\$3,960.00	
RB	7/4/2012	7/9/2012	7/23/2012	14	7		X	X	6	6	6								\$1,960.00	
CM	7/8/2012	7/10/2012	7/27/2012	17	9	X	X	X	8	8	8								\$2,440.00	
CO	5/24/2011	7/16/2012	2/18/2013 <sup>(A)</sup>	217	19	X		X	7	3	7		107		107	36	102	Y	\$1,920.00	
DJ	7/25/2012	8/1/2012	4/15/2013 <sup>(A)</sup>	257	46				39	34	29	5							\$8,465.00	
WL	8/10/2012	8/15/2012	10/3/2012	49	17	X	X	X	15	4	13								\$2,880.00	
CP	1/11/2011	8/23/2012	1/28/2013	158	32				18	13	14		155	25		158	28	Y	\$3,710.00	
KW	9/18/2012	9/20/2012	11/30/2012	71	17	X		X	12	11	11		2	2	1			Y	\$3,220.00	
TB	4/27/2011	9/24/2012	12/7/2012	74	11	X		X	8	7	7		61		61	12	61	Y	\$2,250.00	
LL	7/17/2011	10/15/2012	5/10/2013 <sup>(A)</sup>	207	23	X	X	X	17	16	16		113			89	57	Y	\$4,000.00	
CW	10/31/2012	11/7/2012	4/25/2013 <sup>(A)</sup>	169	38	X		X	35	33	32								\$9,235.00	
RM	11/8/2012	11/9/2012	3/20/2013 <sup>(A)</sup>	131	39			X	34	31	33								\$7,430.00	
ZA	12/3/2012	12/13/2012	1/11/2013	29	6	X	X	X	5	2	4		7	7	2		11	Y	\$1,140.00	
AA	12/3/2012	12/27/2012	1/11/2013	15	4	X			3	2	3								\$840.00	
KP	12/28/2012	1/9/2013	1/15/2013	6	3	X	X	X	2	2	2								\$1,060.00	

(Exhibit 3 continues on next page)

**Exhibit 3 (continued) - Summary of Physical Therapy Treatments by Universal and Chiropractic Treatments By Other Providers**

						Chiropractic Treatments							Physical Therapy Treatments							
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(B)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(D)</sup>	Total Billed <sup>(C)</sup>	
						Chiropractic Treatments - Other Providers							UHG Physical Therapy							
BP	10/3/2006	8/1/2007	10/13/2008	439	118	X	X	X	53	54	21		99	98	55	27	131	X	\$26,230.00	
SD	10/22/2006	8/1/2007	10/23/2008	449	60	X	X	X	24	19	10		50	32	27		23	X	\$9,359.00	
MA	5/24/2007	4/3/2008	8/28/2008	147	43	X	X	X	59	10	51		41	40	21	1	27	X	\$10,012.00	
KL	6/17/2008	11/10/2009	12/2/2009	22	10								10	10			8		\$2,700.00	
EW	1/1/2010	1/12/2010	11/24/2010	316	15								5	5			2		\$1,495.00	
JB	6/13/2010	6/30/2010	3/2/2011	245	33								20	20	1	4	29		\$6,970.00	
AK	7/2/2010	10/6/2010	10/18/2010	12	4	X	X	X	8	8	8		3	3		2	3	X	\$1,115.00	
EJ	10/25/2010	11/4/2010	2/15/2011	103	29								27	29		18	36		\$9,210.00	
SS	12/10/2010	12/23/2010	1/18/2011	26	2								1			1	0		\$600.00	
KW	5/17/2011	9/14/2011	10/17/2012	399	37	X	X	X	80	26	26		30	31	4	19	30	X	\$11,925.00	
VB	8/3/2010	1/19/2011	10/19/2012	639	47		X	X	111	108	109		23	23	6	14	25	X	\$8,910.00	
DI	12/3/2010	1/19/2011	1/24/2011	5	2								1	1			1		\$820.00	
JI	1/29/2011	2/16/2011	2/3/2012	352	28			X	60	43	54		24	23	11	9	24	X	\$8,580.00	
LK	5/17/2010	2/23/2011	10/13/2011	232	16	X	X	X	109	32	107		15	15		13	26	X	\$6,805.00	
PR	1/20/2011	7/19/2011	7/28/2011	9	5	X	X	X	39	39	39		4	4		2	6	X	\$1,575.00	
AC	3/7/2011	4/26/2011	6/23/2011	58	6	X		X	115	115	116		1	1			0	X	\$410.00	
AD	3/19/2011	5/24/2011	12/13/2011	203	25				33	30	30		14	13	8	12	10	X	\$4,625.00	
MO	11/14/2010	6/3/2011	2/29/2012	271	24	X	X	X	99	56	92		19	19	4	15	21	X	\$8,420.00	
FH	5/31/2010	7/12/2011	11/1/2011	112	31	X	X	X	79	76	76		31	31	3	27	33	X	\$12,070.00	
AW	4/27/2011	7/15/2011	1/19/2012	188	32	X	X	X	46	31	31		20	22	1	13	24	X	\$7,715.00	
FM	11/4/2010	8/3/2011	10/14/2011	72	14	X	X	X	62	61	61		8	8	7	12	22	X	\$5,325.00	
DW	5/20/2011	8/3/2011	2/13/2012	194	46	X	X	X	52	48	48		41	40	15	32	43	X	\$16,930.00	
MR	3/5/2011	8/5/2011	12/30/2011	147	38	X	X	X	102	48	48		38	38	23	24	41	X	\$15,635.00	
GP	4/29/2011	8/22/2011	8/13/2012	357	21	X	X	X	73	63	64		12	12	9	12	12	X	\$5,280.00	
KA	4/8/2011	8/24/2011	9/2/2011	9	3	X	X	X	56	54	53		2	2	2		3	X	\$955.00	
TI	7/2/2011	9/29/2011	11/29/2011	61	4	X		X	86	78	74		1	1	1		2	X	\$990.00	
SZ	4/2/2011	9/29/2011	10/7/2011	8	3								3	3		1	3		\$885.00	
MT	2/25/2011	10/10/2011	11/14/2011	35	14	X	X	X	106	74	105		7	8	4	2	13	X	\$3,815.00	
FC	9/5/2011	10/10/2011	11/7/2011	28	5								2	2			3		\$815.00	
JG	7/17/2011	11/4/2011	10/18/2012	349	11				13		13		8	8		1	11	X	\$3,095.00	
DT	9/8/2011	11/23/2011	11/16/2012	359	19	X	X	X	61	61	61		10	10	3	5	16	X	\$5,420.00	
JJ	11/10/2011	11/29/2011	4/27/2012	150	15				81	39	81		11	11		9	17	X	\$4,525.00	
ME	2/7/2011	12/6/2011	7/5/2012	212	8				53	27	53						2	X	\$735.00	
TK	2/7/2011	12/6/2011	12/4/2012	364	29				60	56	10		10	10		3	12	X	\$4,840.00	
RM	9/22/2011	12/7/2011	1/24/2012	48	5	X			46	40	2		3	1		4	5	X	\$1,280.00	
JS	9/14/2011	12/20/2011	1/24/2012	35	6				59	57	59		3	3		3	4	X	\$1,580.00	

**Exhibit 3 (continued) - Summary of Physical Therapy Treatments by Universal and Chiropractic Treatments By Other Providers**

						Chiropractic Treatments							Physical Therapy Treatments						
Patient	Date of Loss	First Treatment DOS	Last Treatment DOS	Total days from first to last treatment DOS	Total Visits <sup>(B)</sup>	Cervical X-Ray	Thoracic X-Ray	Lumbar X-ray	Chiro (98940-1)	Hot Packs (97010)	Traction (97012)	Massage (97124)	Hot/Cold Packs (97010)	E-Stim (97014)	Ultrasound (97035)	Manual Therapy (97140)	Exercises (97110/97530)	Concurrent Chiro <sup>(D)</sup>	Total Billed <sup>(C)</sup>
						Chiropractic Treatments - Other Providers							UHG Physical Therapy						
DF	10/26/2011	12/20/2011	5/8/2012	140	42								38	36		34	36		\$14,280.00
PB	11/29/2011	1/2/2012	1/9/2012	7	2	X		X	11	1	11		1	1			0	X	\$580.00
JT	10/26/2011	2/1/2012	4/16/2012	75	18								16	16	8	16	17		\$6,450.00
TP	1/21/2012	2/9/2012	6/25/2012	137	27	X		X	51	49	51		19	18	2	12	23	X	\$7,790.00
HW	2/3/2012	3/21/2012	1/10/2013	295	19			X	76	42	75		5	5		2	6	X	\$2,300.00
CT	2/10/2012	4/9/2012	6/6/2012	58	14	X		X	30	31	31		12	12		10	14	X	\$4,715.00
SK	3/25/2012	4/11/2012	10/4/2012	176	42								33	32	17	18	30		\$12,450.00
MB	6/16/2011	4/19/2012	8/30/2012	133	28	X	X	X	65		63		23	24		21	24	Y	\$10,115.00
MA	5/30/2012	6/14/2012	9/26/2012	104	8								5	5	2	5	4		\$2,590.00
WH	4/18/2012	7/24/2012	8/30/2012	37	12	X			40	39	14		11	3		4	17	X	\$3,110.00
SB	7/6/2012	8/3/2012	8/16/2012	13	6								6	5	4	5	5		\$2,525.00
RS	5/19/2012	11/2/2012	1/30/2013	89	9								6	4	3	3	6		\$2,650.00
TG	8/25/2012	11/14/2012	1/2/2013	49	11								8	5	3	5	8		\$3,510.00
BD	10/3/2012	11/15/2012	1/7/2013	53	17								17			16	21		\$5,570.00

(A) Patient continued treatment at Health Systems, Inc.

(B ) The total visits in this section reflect only the visits billed by Universal and not any other provider.

(C ) The total billed in this section reflect only the amounts billed by Universal and not any other provider.

(D) "Y" represents non-concurrent chiropractic treatment.

**TOTAL \$6,375,505.18**